

Charity registration number 1019964 (England and Wales)

Company registration number 02807273

**WIRRAL MULTICULTURAL ORGANISATION  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**



# WIRRAL MULTICULTURAL ORGANISATION

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Mr Michael Collins Mr Dinh Ly Mr Somnath Saha Mr Van Tran
<b>Charity number (England and Wales)</b>	1019964
<b>Company number</b>	02807273
<b>Registered office</b>	111 Conway Street Birkenhead Wirral Merseyside CH41 4AF
<b>Independent examiner</b>	Helen Furlong FCCA Xeinadin North West Limited 46 Hamilton Square Birkenhead Wirral Merseyside CH41 5AR
<b>Bankers</b>	CAF Bank 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
<b>Solicitors</b>	Weightmans LLP 100 Old Hall Street Liverpool Merseyside L3 9QJ

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# WIRRAL MULTICULTURAL ORGANISATION

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# WIRRAL MULTICULTURAL ORGANISATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

### **Objectives and activities**

The organisation was established in 1989 as a partnership of ethnic organisations in the Wirral for the purpose of presenting a united front in negotiations with the local authority in a unique project for the construction of our present multicultural centre in Birkenhead by the local authority and subsequently for dealing with the welfare, education and the interaction of the ethnic minorities within the Metropolitan Borough of Wirral. Wirral Multicultural Organisation was incorporated as a company limited by guarantee on 6 April 1993 and received charitable status on 16 April 1993.

### **Our Vision**

Anyone with an ethnic minority background lives on the Wirral, free from discrimination and racial injustice, with equal and fair access to universal services, and can fulfil their aspirations.

### **Mission**

Anyone with an ethnic minority background lives safely on the Wirral, free from discrimination and racial injustice, with equal and fair access to universal services, and can fulfil their aspirations.

We give our service users a voice, celebrate their diversity, promote multiculturalism and help address racism, supporting anyone with an ethnic background to live harmoniously together and with the wider community.

We tackle inequalities by providing professional, social and culturally sensitive services that improve the overall health and wellbeing of people with ethnic backgrounds living here on the Wirral.

We interpret, translate and advocate for them – in particular the most vulnerable – to give them equal access to health, social care, universal benefits and education. We advise on any professional service that someone might need at any time in their life.

We also act as an inclusive community hub for social events, cultural functions and leisure activities.

### **Objectives**

Provide an inclusive community hub for social events, cultural functions and leisure activities – including English and mother-tongue classes – for anyone with an ethnic background living on the Wirral.

Give our service users a voice by providing people who can speak their language to advise and support them with their health, social care, education and welfare benefits' needs.

### **Why it matters**

People who've come to live here from another country face two huge barriers every single day of their lives:

- Not being able to speak/read English well enough
- Not knowing how things work here

We remove these language and cultural barriers, as well as related anxieties, that make life so difficult for anyone who's come to live here from another country. We explain how things work and navigate the systems and processes on their behalf, until they're ready to do it for themselves. In short, we open doors to essential services that are available to everyone.

# WIRRAL MULTICULTURAL ORGANISATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### **Our Values:**

#### **Respect**

- All people will be treated with equal respect, we celebrate diversity, difference and whilst encouraging inclusion and integration within the communities.
- We encourage staff and volunteer recruitment from within the communities we support and foster an environment where staff and volunteers feel valued and develop their skills.
- We will embed equality and diversity as an integral part of the ethos and culture of our organisation.

#### **Partnership**

- Placing individuals and communities at the centre of partnership, working with others to share knowledge and resources for the good of the wider community.
- Recognizing the value of collaboration with contribution of others to address some of the complex and long-standing problems experienced by the Ethnic Minority Backgrounds.
- Communicating supporting and enabling others to meet common goals.

#### **Quality**

- Demonstrating a real commitment to aspiring and providing the best possible service working to agree standards at all times.
- Being positively open to change and seeking improvements to self and services for others
- Embracing innovation whilst building on past evidence and maintaining safety at all times

#### **Caring**

- Act with kindness, compassion and empathy with all that we work with
- Offer a professional welcoming, approachable service to all those we are in contact with
- Be caring and considerate towards the needs of others ensuring confidentiality at all times.

Activities are pursued primarily in the Multicultural Centre which is owned by the local authority and leased to the charity and in an adjacent property owned by the charity itself.

The user groups include the Wirral Chinese Cultural Association, Wirral Asian Association, Wirral Polish School, the Wirral Vietnamese Association, Tai Chi and the Punjabi Language School.

#### **Public Benefit**

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit.

# WIRRAL MULTICULTURAL ORGANISATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Achievements and performance

WMO were the very proud to have been one of the winners of the **GSK Kings Fund Impact Award**.

This is what the judges said:

'The Wirral Multicultural Organisation offers a wide range of services and provides creative responses to the high levels of need in its community. It works tirelessly to combat health disadvantage and poor access to health services. The charity has developed a range of new services, including language interpretation, health checks and GP registrations. It also advocates on behalf of its service users and works in partnership with other organisations, such as to support people leaving hospital and prevent unnecessary hospital readmissions. Wirral Multicultural Organisation has placed itself as the 'go to' charity for people from an ethnic minority background within Wirral.'

### Services:

**Translation and Interpretation Service:** has seen a considerable increase in activity during the year, delivering **6,542 face-to-face sessions** compared to **5,355 sessions** in the previous year relating to primary care. In addition, **510 sessions** were delivered in non-primary care settings, including schools, other voluntary sector organisations and the Good Shepherd Hospice in Chester.

Support was provided in **56 languages**, with the five most frequently requested being:

- Chinese (Mandarin and Cantonese): 1,149
- Bengali: 1,070
- Arabic: 606
- Polish: 512
- Kurdish: 482

This service remains central to reducing barriers to health and public services.

**Little World Nursery:** Over the last 12 months Little World Nursery has supported over 41 children including those with health conditions and additional needs. This can include Speech and Language support, working alongside Social Services and general support needed for the parents in regard to children's behaviours etc. We received good grading for OFSTED this year which we are very pleased by. Our inspection report reflects the care we give to our children and families. We work alongside many outside agencies to make sure we meet the individual needs of every child in our care. We receive great support from parents, donating items for any celebration, money, and new gowns for the graduation ceremony.

**Health Link Service:** Health Link Service provided support in 8,823 episodes, either through one-to-one assistance in accessing health services or through advice on health-related matters. The team continued to facilitate language support for vaccination clinics delivered both at WMO and within GP surgeries, ensuring equitable access to preventative healthcare.

**Ethnic Minority Health and Wellbeing Project (MCWP):** Delivered a broader range of health and wellbeing support than in the previous year, with 3,619 people supported.

One of the key focuses of the project was supporting asylum seekers and other recent immigrants to register with GPs and access health services. During the year, **1,065 asylum seekers** received targeted support, addressing significant barriers to care.

# WIRRAL MULTICULTURAL ORGANISATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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**Community Development Service:** The Community Development Service continued to provide advice and support to migrants and also worked flexibly to support other WMO teams when required. During the year, the team delivered 2,304 episodes of support, helping individuals navigate services and resolve complex issues affecting their wellbeing.

**Ethnic Minority Substance Misuse Service (EM-ES):** The Ethnic Minority Substance Misuse Service carried out research to better understand the barriers faced by people from ethnic minority backgrounds in accessing support for alcohol and drug dependency. This work led to the development of the Drugtalk website ([www.drugtalk.co.uk](http://www.drugtalk.co.uk)), funded by Public Health. Further exploration of these barriers also resulted in WMO receiving funding from Merseyside Police to develop the [www.wmo.org.uk](http://www.wmo.org.uk) website.

**Ethnic Minority Hospital Advocacy Discharge Service (EMHADS):** Ethnic Minority Hospital Advocacy Discharge Service provides support across Arrowe Park Hospital, including A&E, the Women and Children's Hospital, and Spring View at Clatterbridge. As awareness of the service has increased among hospital staff, there has been a rise in referrals, particularly for expectant mothers, where staff have acted as interpreter advocates and, in some cases, birthing partners. The service has also seen an increase in requests for support with MRI and other diagnostic scans.

### **Working with Partners**

WMO works in close partnership with a wide range of third-sector organisations and values their collaboration and support. Without this partnership working, service delivery would be significantly less effective.

The charity also works closely with, and is funded by, **Wirral Borough Council and the Cheshire and Merseyside Integrated Care Board / Health and Care Partnership**. The trustees are grateful for their funding, ongoing support and flexibility in enabling the charity to respond to emerging needs.

### **Working with Partners**

We work in partnership with third sector organisations and we value their collaboration and support; without their collaboration, our delivery would not be as effective. We also work closely (and are funded by) Wirral Borough Council and Cheshire and Merseyside Integrated Care Board. Health and Care Partnership and we are grateful for their funding, support and in particular their flexibility in finding ways in which we can meet emerging needs.

### **Staff**

WMO benefits from a highly skilled workforce, with expertise both in specialist service areas and in a wide range of languages. These skills, combined with a strong commitment to service users and a willingness to explore innovative approaches, form the foundation of the organisation's success.

The trustees wish to place on record their appreciation of the dedication, passion and flexibility of staff, which remains a significant asset to the charity and the communities it serves.

### **Financial review**

Total income for the year amounted to £871,900 (2024 £824,893). Operating costs have increased from £794,473 to £964,700, leaving an operational deficit of £92,800 (surplus 2024 of £30,420) for the year, to be deducted from reserves brought forward of £264,701. Unrestricted reserves carried forward are therefore £54,051. Restricted reserves carried forward are £117,850.

### **Reserves policy**

The trustees have a policy to maintain adequate reserves in the charity and current reserves levels represent just over 3 months' running costs.

# WIRRAL MULTICULTURAL ORGANISATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### Major risks

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The risk registers and policies of the organisation are regularly reviewed and updated.

### Structure, governance and management

Wirral Multicultural Organisation was originally founded in 1989 and in 1993 was incorporated as a company limited by guarantee (as defined in the Companies Act 2006). It registered as a charity in 1993. The charity is controlled by its constitution, set out in its Articles of Association.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Councillor Patrick Cleary (Resigned 5 November 2024)

Mr Michael Collins

Councillor Stuart Kelly (Resigned 14 December 2024)

Mr Dinh Ly

Mr Somnath Saha

Mr Van Tran

### Advisors to the board:

Anna Potenic

Councillor Amanda Onwuemene

Councillor Richie Pitt

### Recruitment and appointment of trustees

Trustees are recruited primarily from ethnic minority communities in Wirral and from local authority councillors. The Chief Executive and Chair ensure that the trustees are kept up to date with all changes in legislation, guidance from the Charity Commission and any other regulatory frameworks which may be relevant to the charity.

### Organisational structure

The day-to-day business of the charity is under the control of the Chief Executive who reports to the Chair, the trustee board and the board's sub-committees.

The Trustees' report was approved by the Board of Trustees.

*M. J. Collins*

Mr Michael Collins

**Trustee**

Date: 22nd December 2025

# WIRRAL MULTICULTURAL ORGANISATION

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF WIRRAL MULTICULTURAL ORGANISATION

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I report to the Trustees on my examination of the financial statements of Wirral Multicultural Organisation (the Charity) for the year ended 31 March 2025.

#### Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

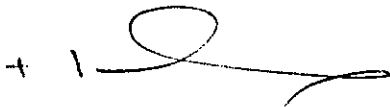
#### Independent examiner's statement

Since the Charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Helen Furlong FCCA**  
**Xeinadin North West Limited**  
46 Hamilton Square  
Birkenhead  
Wirral  
Merseyside  
CH41 5AR  
Date: ...22...12...25

# WIRRAL MULTICULTURAL ORGANISATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Income from:</b>							
Donations and legacies	3	-	-	-	11,252	-	11,252
<u>Charitable activities</u>							
Translation	4	263,073	-	263,073	222,255	-	222,255
Nursery	4	231,050	-	231,050	210,707	-	210,707
Health link	4	-	94,480	94,480	-	94,480	94,480
Main Centre	4	20,336	-	20,336	18,514	-	18,514
Other projects	4	260,491	-	260,491	266,167	-	266,167
Investments	5	2,470	-	2,470	1,518	-	1,518
<b>Total income</b>		<u>777,420</u>	<u>94,480</u>	<u>871,900</u>	<u>730,413</u>	<u>94,480</u>	<u>824,893</u>
<b>Expenditure on:</b>							
<u>Charitable activities</u>							
Translation	6	334,712	-	334,712	227,762	-	227,762
Nursery	6	277,388	-	277,388	255,800	-	255,800
Health link	6	-	84,010	84,010	-	97,457	97,457
Main Centre	6	52,064	-	52,064	53,901	-	53,901
Other projects	6	216,526	-	216,526	159,553	-	159,553
<b>Total charitable expenditure</b>		<u>880,690</u>	<u>84,010</u>	<u>964,700</u>	<u>697,016</u>	<u>97,457</u>	<u>794,473</u>
<b>Total expenditure</b>		<u>880,690</u>	<u>84,010</u>	<u>964,700</u>	<u>697,016</u>	<u>97,457</u>	<u>794,473</u>
<b>Net income/(expenditure) and movement in funds</b>		(103,270)	10,470	(92,800)	33,397	(2,977)	30,420
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024		<u>157,321</u>	<u>107,380</u>	<u>264,701</u>	<u>123,924</u>	<u>110,357</u>	<u>234,281</u>
<b>Fund balances at 31 March 2025</b>		<u>54,051</u>	<u>117,850</u>	<u>171,901</u>	<u>157,321</u>	<u>107,380</u>	<u>264,701</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# WIRRAL MULTICULTURAL ORGANISATION

## BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		72,078		29,494
<b>Current assets</b>					
Debtors	13	68,988		105,170	
Cash at bank and in hand		113,654		205,416	
		<u>182,642</u>		<u>310,586</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(82,819)</u>		<u>(75,379)</u>	
<b>Net current assets</b>			99,823		235,207
<b>Total assets less current liabilities</b>			<u>171,901</u>		<u>264,701</u>
<b>The funds of the Charity</b>					
Restricted income funds	17		117,850		107,380
Unrestricted funds	18		54,051		157,321
			<u>171,901</u>		<u>264,701</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on .....

.....  
Mr Michael Collins  
Trustee

Company registration number 02807273 (England and Wales)

# WIRRAL MULTICULTURAL ORGANISATION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash (absorbed by)/generated from operations	21		(38,891)		43,982
<b>Investing activities</b>					
Purchase of tangible fixed assets		(55,360)		(2,032)	
Investment income received		2,470		1,518	
<b>Net cash used in investing activities</b>			(52,890)		(514)
<b>Net cash generated from financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(91,781)		43,468
Cash and cash equivalents at beginning of year			205,416		161,948
<b>Cash and cash equivalents at end of year</b>			<u>113,635</u>		<u>205,416</u>
<b>Relating to:</b>					
Cash at bank and in hand			113,654		205,416
Bank overdrafts included in creditors payable within one year			(19)		-

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# WIRRAL MULTICULTURAL ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Wirral Multicultural Organisation is a private company limited by guarantee incorporated in England and Wales. The registered office is 111 Conway Street, Birkenhead, Wirral, Merseyside, CH41 4AF.

##### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for services provided in the normal course of activity.

# WIRRAL MULTICULTURAL ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	2.5 on cost
Fixtures and fittings	20% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# WIRRAL MULTICULTURAL ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### 2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

# WIRRAL MULTICULTURAL ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Grants	-	11,252

#### 4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Translation</b>						
Income received	263,073	-	263,073	222,255	-	222,255
<b>Nursery</b>						
Income received	231,050	-	231,050	210,707	-	210,707
<b>Health link</b>						
Performance related grants	-	94,480	94,480	-	94,480	94,480
<b>Main Centre</b>						
Income received	20,336	-	20,336	18,514	-	18,514
<b>Other projects</b>						
Performance related grants	260,491	-	260,491	266,167	-	266,167
	<u>774,950</u>	<u>94,480</u>	<u>869,430</u>	<u>717,643</u>	<u>94,480</u>	<u>812,123</u>

#### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	2,470	1,518

# WIRRAL MULTICULTURAL ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 6 Expenditure on charitable activities

	Translation	Nursery	Health link	Main Centre	Other projects	Total
	2025	2025	2025	2025	2025	2025
	£	£	£	£	£	£
<b>Direct costs</b>						
Staff costs	72,274	170,335	57,433	-	130,797	430,839
Depreciation and impairment	-	-	-	12,776	-	12,776
Direct costs	228,211	27,978	-	-	25,204	281,393
Property costs	3,903	9,200	3,102	8,227	7,064	31,496
Overhead costs	783	255	-	26,014	-	27,052
	<u>305,171</u>	<u>207,768</u>	<u>60,535</u>	<u>47,017</u>	<u>163,065</u>	<u>783,556</u>
<b>Share of support and governance costs (see note 7)</b>						
Support	29,541	69,620	23,475	-	53,461	176,097
Governance	-	-	-	5,047	-	5,047
	<u>334,712</u>	<u>277,388</u>	<u>84,010</u>	<u>52,064</u>	<u>216,526</u>	<u>964,700</u>
<b>Analysis by fund</b>						
Unrestricted funds	334,712	277,388	-	52,064	216,526	880,690
Restricted funds	-	-	84,010	-	-	84,010
	<u>334,712</u>	<u>277,388</u>	<u>84,010</u>	<u>52,064</u>	<u>216,526</u>	<u>964,700</u>

# WIRRAL MULTICULTURAL ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 6 Expenditure on charitable activities (Continued)

Previous year:	Translation	Nursery	Health link	Main Centre	Other projects	Total
	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£
<b>Direct costs</b>						
Staff costs	62,540	151,269	62,045	-	87,179	363,033
Depreciation and impairment	-	-	-	10,389	-	10,389
Direct costs	130,283	19,535	-	-	23,964	173,782
Property costs	7,590	18,357	7,530	17,976	10,580	62,033
Overhead costs	552	436	1,086	20,555	-	22,629
	<u>200,965</u>	<u>189,597</u>	<u>70,661</u>	<u>48,920</u>	<u>121,723</u>	<u>631,866</u>
<b>Share of support and governance costs (see note 7)</b>						
Support	26,797	66,203	26,796	-	37,830	157,626
Governance	-	-	-	4,981	-	4,981
	<u>227,762</u>	<u>255,800</u>	<u>97,457</u>	<u>53,901</u>	<u>159,553</u>	<u>794,473</u>
<b>Analysis by fund</b>						
Unrestricted funds	227,762	255,800	-	53,901	159,553	697,016
Restricted funds	-	-	97,457	-	-	97,457
	<u>227,762</u>	<u>255,800</u>	<u>97,457</u>	<u>53,901</u>	<u>159,553</u>	<u>794,473</u>

### 7 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	152,333	148,127
Stationery & computer costs	22,293	7,833
Accountancy fees	1,471	1,666
Governance costs	5,047	4,981
	<u>181,144</u>	<u>162,607</u>
<b>Analysed between:</b>		
Translation	29,541	26,797
Nursery	69,620	66,203
Health link	23,475	26,796
Main Centre	5,047	4,981
Other projects	53,461	37,830
	<u>181,144</u>	<u>162,607</u>

# WIRRAL MULTICULTURAL ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 7 Support costs allocated to activities (Continued)

	2025	2024
	£	£
<b>Governance costs comprise:</b>		
Audit fees	3,000	2,940
Legal and professional	2,047	2,041
	<u>5,047</u>	<u>4,981</u>

### 8 Net movement in funds 2025 £ 2024 £

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements	3,000	2,940
Depreciation of owned tangible fixed assets	12,776	10,389
	<u>12,776</u>	<u>10,389</u>

### 9 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

### 10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Welfare & support	22	25
Nursery	8	7
	<u>30</u>	<u>32</u>

	2025	2024
	£	£
<b>Employment costs</b>		
Wages and salaries	547,222	483,382
Social security costs	27,296	20,164
Other pension costs	8,654	7,614
	<u>583,172</u>	<u>511,160</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration for key management personnel amounted to £64,212 (2024 £65,500)

# WIRRAL MULTICULTURAL ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 12 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2024	40,000	110,853	150,853
Additions	-	55,360	55,360
At 31 March 2025	40,000	166,213	206,213
<b>Depreciation and impairment</b>			
At 1 April 2024	20,000	101,359	121,359
Depreciation charged in the year	1,000	11,776	12,776
At 31 March 2025	21,000	113,135	134,135
<b>Carrying amount</b>			
At 31 March 2025	19,000	53,078	72,078
At 31 March 2024	20,000	9,494	29,494

### 13 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Trade debtors	47,500	97,368
Prepayments and accrued income	21,488	7,802
	68,988	105,170

### 14 Loans and overdrafts

	2025 £	2024 £
Bank overdrafts	19	-
Payable within one year	19	-

# WIRRAL MULTICULTURAL ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 15 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank overdrafts	14	19	-
Other taxation and social security		8,009	6,275
Trade creditors		24,548	27,512
Other creditors		6,147	5,630
Accruals and deferred income		44,096	35,962
		<u>82,819</u>	<u>75,379</u>

#### 16 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<u>8,654</u>	<u>7,614</u>

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

#### 17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Wirral CCG	32,584	94,480	(84,010)	43,054
Legacy for the benefit of the Chinese Community	<u>74,796</u>	<u>-</u>	<u>-</u>	<u>74,796</u>
	<u>107,380</u>	<u>94,480</u>	<u>(84,010)</u>	<u>117,850</u>

#### Previous year:

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Wirral CCG	35,561	94,480	(97,457)	32,584
Legacy for the benefit of the Chinese Community	<u>74,796</u>	<u>-</u>	<u>-</u>	<u>74,796</u>
	<u>110,357</u>	<u>94,480</u>	<u>(97,457)</u>	<u>107,380</u>

# WIRRAL MULTICULTURAL ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	157,321	777,420	(880,690)	54,051
	<u>157,321</u>	<u>777,420</u>	<u>(880,690)</u>	<u>54,051</u>
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2024 £</b>
General funds	123,924	730,413	(697,016)	157,321
	<u>123,924</u>	<u>730,413</u>	<u>(697,016)</u>	<u>157,321</u>

#### 19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	72,078	-	72,078
Current assets/(liabilities)	(18,027)	117,850	99,823
	<u>54,051</u>	<u>117,850</u>	<u>171,901</u>
	<u>54,051</u>	<u>117,850</u>	<u>171,901</u>
	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
<b>At 31 March 2024:</b>			
Tangible assets	29,494	-	29,494
Current assets/(liabilities)	127,827	107,380	235,207
	<u>157,321</u>	<u>107,380</u>	<u>264,701</u>
	<u>157,321</u>	<u>107,380</u>	<u>264,701</u>

#### 20 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

# WIRRAL MULTICULTURAL ORGANISATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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21	Cash (absorbed by)/generated from operations	2025 £	2024 £
	(Deficit)/surplus for the year	(92,800)	30,420
	<b>Adjustments for:</b>		
	Investment income recognised in statement of financial activities	(2,470)	(1,518)
	Depreciation and impairment of tangible fixed assets	12,776	10,389
	<b>Movements in working capital:</b>		
	Decrease/(increase) in debtors	36,182	(12,118)
	Increase in creditors	7,421	16,809
	<b>Cash (absorbed by)/generated from operations</b>	<u>(38,891)</u>	<u>43,982</u>

